



General Assembly

Substitute Bill No. 606

February Session, 2000

An Act Concerning An Extension Of Time For Filing For A Tax Exemption.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Notwithstanding the provision of section 12-81k of the general
2 statutes, any person in the city of Meriden for whom an eligibility
3 certificate was issued by the Department of Economic and Community
4 Development for an exemption relating to new machinery and
5 equipment pursuant to subparagraph (A) of subdivision (72) of section
6 12-81 of the general statutes for assessment years 1994, 1997 and 1998,
7 but who failed to make application within the time specified for such
8 exemption, may submit an application for such exemption not later
9 than thirty days after the effective date of this act. Upon receipt of the
10 application and fee and verification of payment of such taxes, the
11 municipality may reimburse such person in an amount equal to the
12 amount by which such taxes exceed the taxes due and payable if the
13 application has been filed in a timely manner, notwithstanding the
14 time for filing with the Secretary of the Office of Policy and
15 Management specified in section 12-94b of the general statutes. The tax
16 assessor for the city of Meriden may rescind any previous denial of an
17 exemption under said subparagraph (A) of subdivision (72) of section
18 12-81 of the general statutes for such person for the 1994 assessment
19 year.

FIN **Committee Vote:** Yea 47 Nay 0 JFS